

FINAL

CHAPTER 11 FEE APPLICATION SUMMARY (FEE APPLICATION NO. 3)

IN RE:

SKYPORT GLOBAL
COMMUNICATIONS, INC.
DEBTOR

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CASE NO. 08-36737-H4-11
CHAPTER 11

Name of Applicant:	Hein & Associates
Applicant's role in case:	Debtor's Tax Accountant
Date Order of Appointment signed:	12/22/2008
Amount of retainer received prior to filing of petition:	\$10,000.00
Any amount received after filing of petition:	\$19,259.81

	Beginning of Period	End of Period
Time period covered by this Application:	11/20/2008	8/25/2009
Time period(s) covered by prior Applications:	11/20/2008	6/15/2009
Total amounts awarded in all prior Applications:	\$29,259.81	
Total fees requested in this Application and in all prior Applications:	\$27,597.50	
Total fees requested in this Application:	\$27,597.50	
Total professional fees requested in this Application:	\$27,541.25	
Total actual professional hours covered by this Application:	143.25	
Average hourly rate for professionals:	\$192.26	
Total paraprofessional fees requested in this Application:	\$56.25	
Total actual paraprofessional hours covered by this Application:	0.75	
Average hourly rate for paraprofessionals:	\$75.00	
Reimbursable expenses sought in this Application:	\$1,662.31 (Final)	

Total of payments paid to administrative claimants (other than applicant):	\$206,399.71
Estimated total to be paid to unsecured creditors:	\$300,000.00
Estimated percentage dividend to unsecured creditors:	4.5%
Date that plan was confirmed:	8/12/2009

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

IN RE:	§	
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SKYPORT GLOBAL COMMUNICATIONS, INC.	§	CASE NO. 08-36737-H4-11
	§	
DEBTOR	§	CHAPTER 11

**THIRD AND FINAL APPLICATION OF DEBTOR'S TAX ACCOUNTANT
FOR ALLOWANCE OF COMPENSATION FOR SERVICES
AND REIMBURSEMENT OF EXPENSES FOR THE PERIOD
BEGINNING NOVEMBER 20, 2008 THROUGH AUGUST 25, 2009**

NOTICE

THIS MOTION SEEKS AN ORDER THAT MAY ADVERSELY AFFECT YOU. IF YOU OPPOSE THE MOTION, YOU SHOULD IMMEDIATELY CONTACT THE MOVING PARTY TO RESOLVE THE DISPUTE. IF YOU AND THE MOVING PARTY CANNOT AGREE, YOU MUST FILE A RESPONSE AND SEND A COPY TO THE MOVING PARTY. YOU MUST FILE AND SERVE YOUR RESPONSE WITHIN 20 DAYS OF THE DATE THIS WAS SERVED ON YOU. YOUR RESPONSE MUST STATE WHY THE MOTION SHOULD NOT BE GRANTED. IF YOU DO NOT FILE A TIMELY RESPONSE, THE RELIEF MAY BE GRANTED WITHOUT FURTHER NOTICE TO YOU. IF YOU OPPOSE THE MOTION AND HAVE NOT REACHED AN AGREEMENT, YOU MUST ATTEND THE HEARING. UNLESS THE PARTIES AGREE OTHERWISE, THE COURT MAY CONSIDER EVIDENCE AT THE HEARING AND MAY DECIDE THE MOTION AT THE HEARING.

REPRESENTED PARTIES SHOULD ACT THROUGH THEIR ATTORNEYS.

TO THE HONORABLE UNITED STATES BANKRUPTCY JUDGE:

The Application of Hein & Associates LLP ("Applicant") respectfully represents:

1. Applicant is the tax accountant for SkyPort Global Communications, Inc. ("Debtor"), and makes this Third and Final Application for Allowance of Compensation ("Application"), pursuant to Section 330 of the United States Bankruptcy Code ("Code"), for professional services rendered and for reimbursement of out-of-pocket expenses necessarily incurred by Applicant in the representation of the Debtor.

Proceedings

2. This Chapter 11 bankruptcy case was filed on October 24, 2008 ("Petition Date") under Chapter 11 of Title 11 of the Bankruptcy Code, 11 U.S.C. §§101 et seq. (the "Bankruptcy Code"). On August 12, 2009, this Court entered its Order Confirming Plan of Reorganization, As Modified. No appeals of the confirmation order were filed and the Plan has become effective.

3. No trustee or examiner has been appointed in the Debtor's bankruptcy case and no official committee of unsecured creditors has been established yet.

4. On December 22, 2008, the Court entered an Order authorizing Applicant to act as tax accountant for limited purpose for the Debtor related to the preparation of the 2007 corporate tax return [Docket #68]. A copy of such Order is attached as Exhibit "A." On December 15, 2008, Applicant filed with the Court a statement disclosing compensation pursuant to Section 329(a) of the Code, a copy of which is attached hereto as Exhibit "B."

5. On January 8, 2009, the Court entered an Order Establishing Procedure for Interim Compensation of Professionals [Docket #73], a copy of which is attached hereto as Exhibit "C."

Background

6. SkyPort is a satellite communications company, bandwidth reseller and services provider, providing broadband satellite data communications across the globe. Debtor specializes in geographically remote markets inaccessible by other means. It provides service primarily for domestic governmental and non-governmental entities that require secure fail-safe communications. The Debtor also provides some service to retail entities who re-sell bandwidth to oil exploration and production companies, though the Debtor does not provide that service directly. The Debtor's operations center is a secure building at Ellington Field in Clear Lake, Texas.

7. To provide this service, the Debtor acquires bulk bandwidth directly from satellite operating companies, combines it with a sophisticated information technology and encryption and then resells secure data communication in smaller quantities.

8. Originally the Debtor was under a contract with the Intelsat Corporation to provide a substantial amount of service. The Debtor had contracted to use a significantly larger amount of bandwidth than it actually used and re-sold. Accordingly, the Debtor was unable to operate profitably.

9. Intelsat threatened to terminate the Debtor unless the Debtor paid old invoices. The Debtor filed bankruptcy to reject the Intelsat contract and transition its customers to a more right-sized service provider. The Debtor has since accomplished that goal. Combined with the restructuring activities described below, the Debtor has created a profitable business model.

Prior Fee Applications

10. On or about March 2, 2009, Applicant filed its first interim fee application seeking the approval of fees in the amount of \$14,410.00 and expenses in the amount of \$720.52 for a total of \$15,130.52, covering the period of November 20, 2008 through February 15, 2009 [Docket #128]. On April 15, 2009, the Court entered an Order approving fees in the amount of \$14,410.00 and expenses in the amount of \$720.52, totaling \$15,130.52 [Docket #194]. A copy of the Order is attached as Exhibit "D."

11. On or about July 1, 2009, Applicant filed its second interim fee application seeking the approval of fees in the amount of \$13,187.50 and expenses in the amount of \$941.79 for a total of \$14,129.29, covering the period of February 16, 2009 through June 15, 2009 [Docket #251, as supplemented #255]. On August 25, 2009, the Court entered an Order approving fees in the amount

of \$13,187.50 and expenses in the amount of \$941.79 for a total of \$14,129.29 [Docket #355]. A copy of the Order is attached as Exhibit "E."

Monthly Fee Statements

12. Applicant has served Monthly Fee Statements for the period February 16, 2009 through March 31, 2009, in accordance with the Fee Procedures Order as interim allowance, to which no objections were filed.

13. On May 19, 2009, Applicant served on the Reviewing Parties its Monthly Fee Statement for the partial month of February 16 - 28, 2009, and the month of March 2009, requesting payment of its fees and expenses in the amount of \$9,776.27¹. Applicant requests that this interim allowance be approved together with other compensation awarded Applicant by this Application.

Third and Final Fee Application

14. This is Applicant's final application for compensation.

15. This final Application covers the allowance of compensation for professional services performed from November 20, 2008 through and including August 25, 2009. No professional services were performed during the third interim period from June 16, 2009 through August 25, 2009.

16. Exhibit "F" contains a list of all members of Applicant who performed services on behalf of Debtors. Exhibit "F" also contains the number of hours worked by each accountant and/or paraprofessionals, the hourly fees charged by each accountant and/or paraprofessionals, and the total fees charged by each accountant and/or paraprofessionals, at an average regular rate of \$191.65 per hour.

¹ The amount is the total of 80% of the \$11,372.50 fees requested (\$9,098.00) and 90% of the \$753.63 expenses requested (\$678.27), with the remaining 20% balance of the fees (\$2,274.50) and the remaining 10% balance of the expenses (\$75.36) sought in the Second Interim Fee Application.

17. During the period covered by this Application, Applicant expended a total of 144 hours for professional services rendered on behalf of the Debtor. A complete and itemized accounting of the foregoing time is provided in Exhibit "G" attached hereto, which includes the daily time reports of the Applicants, including a description of the nature and substance of the services rendered, and costs incurred, the date on which the services were performed and costs advanced, and the accountant or paraprofessionals who performed the services and the amount of time actually spent. Accordingly, and based on such rates, the value of the professional services rendered by Applicant during the period November 20, 2008 through August 25, 2009, totals \$27,597.50 of professional fees and \$1,662.31 expenses, in an aggregate amount of \$29,259.81.

18. The fees and expenses during the applicable period are broken down as follows:

Period	Fees	Expenses	Total Fees/Expenses
11/20/08 to 12/31/08	\$ 7,980.00	\$ 399.01	\$ 8,379.01
01/01/09 to 01/31/09	\$ 5,847.50	\$ 292.39	\$ 6,139.89
02/01/09 to 02/15/09	\$ 582.50	\$ 29.12	\$ 611.62
02/16/09 to 02/28/09	\$ 1,848.75	\$ 92.44	\$ 1,941.19
02/01/09 to 03/31/09	\$ 9,523.75	\$ 661.19	\$ 10,184.94
04/01/09 to 04/30/09	\$ 875.00	\$ 141.16	\$ 1,016.16
05/01/09 to 05/31/09	\$ 940.00	\$ 47.00	\$ 987.00
Totals	\$27,597.50	\$1,662.31	\$29,259.81

19. During the period November 20, 2008 through August 25, 2009, covered by this final fee application, Applicant incurred aggregate expenses in the amount of \$1,662.31. Itemization of the expenses incurred in the performance of the accounting services by category is included in the aggregate Applicant's Exhibit "H".

Summary Of Services Rendered

20. Hein & Associates LLP has provided tax return preparation services during the period November 20, 2008 through August 25, 2009. These services include gathering and analysis of trial

balance data and other necessary information in order to prepare and file an accurate and complete computation of the tax return for calendar year 2007.

Retainer

21. On or about January 26, 2009, a retainer in the amount of \$10,000 was paid by Debtor to Applicant.

22. The following table sets forth the amounts actually drawn from the retainer account and allowed interim payments of compensation and reimbursement of expenses under the Fee Procedures Order:

Application Period	Date/Description	Amount Applied \$
November 20, 2008 through February 28, 2009 ("First Interim Fee Application")	01/26/09 Distribution of the Retainer pursuant to Order Approving the First Interim Fee Application	10,000.00
First Interim Fee Application	03/23/09 Payment Pursuant to Order Approving the First Interim Fee Application Disbursement for the month of January 2009	5,130.52
Total Amount of Payments applied to First Interim Fee Application		15,130.52
February 16, 2009 through June 15, 2009 ("Second Interim Fee Application")	05/22/09 Monthly Fee Statement Disbursement for the months of February and March 2009	1,941.19
Total Amount of Payments applied during Second Interim Fee Application period		1,941.19
February 16, 2009 through June 15, 2009 ("Second Interim Fee Application")	06/30/09 Disbursement to be applied toward the payment of the Second Interim Fee Application upon Court Approval.	11,201.10
February 16, 2009 through June 15, 2009 ("Second Interim Fee Application")	8/13/09 Disbursement to be applied toward the payment of the Second Interim Fee Application upon Court Approval.	987.00

Application Period	Date/Description	Amount Applied \$
Total Amount of Payments applied during Third Interim Fee Application period		12,188.10
	TOTAL DISBURSEMENTS:	29,259.81

23. A resume of the members of Applicant's firm is attached hereto as Exhibit "T".

24. There is no agreement or understanding between Applicant and any other person for the sharing of compensation except as allowed by Bankruptcy Rule 2016. All professional services for which allowance of compensation is requested were performed by Applicant for and on behalf of the Debtor and not on behalf of any committee, creditor or any other person.

First Colonial Factors

25. Pursuant to Bankruptcy Local Rule 2016(a), fee applications must include a discussion of the factors considered in *American Benefit Life Ins. Co. v. Baddock (In re First Colonial Corp. of America)*, 544 F.2d 1291, 1298-99 (5th Cir.), cert. denied, 431 U.S. 904 (1977). Consideration of the factors listed in *First Colonial Corp.* indicates that the compensation requested by Applicant for the services rendered during the Compensation Period is reasonable:

(a) **Time and Labor Required.** As set forth in detail on **Exhibit G**, Applicant spent 144 hours during the Second Interim Period performing accounting services as related to the preparation and filing of Debtor's 2007 tax return. Applicant consistently utilizes the least expensive staff available commensurate with the degree of experience and expertise required for the task, in order to reduce the overall fees in this matter without any sacrifice to the quality of the services being rendered. Time devoted by paraprofessionals may be compensated through the Debtor's estate, as set forth in *In re Busy Beaver Bldg. Ctrs., Inc.*, 19 F.3d 833 (3rd Cir. 1994). A list of professionals

and paraprofessionals with Applicant who² performed services for the Debtor during the Second Interim Period and their billing rates are attached hereto as Exhibit "F".

(b) Novelty and Difficulty of the Questions. As is common in tax related accounting, this case presented novel and difficult questions and tasks to be handled by Applicant and Applicant's professionals assigned to the case. Applicant accomplished the tasks in a timely, effective and efficient manner.

(c) Skill Requisite to Perform the Service Properly. Applicant is a professional accounting firm with Certified Public Accountants and paraprofessionals having diverse experience and extensive knowledge in the accounting field. Applicant's experience and expertise facilitated and expedited the results without incurring extra time and expense had less experienced professionals handled these matters.

(d) Preclusion of Other Employment Due to the Acceptance of the Case. Applicant is unable to estimate the extent it has been precluded from other employment, as, the services provided and the scheduling requirements of those services have, to varying degrees, prevented applicant from providing its services to other clients and from developing new business.

(e) Customary Fee. The rates charged by Applicant in this application are usual and customary hourly rates charged by Applicant to this pre-bankruptcy client and to other clients. Applicant represents that these hourly rates are reasonable, fair, and customary for the degree of skill and expertise required in this case. These rates are comparable with the rates generally charged by other firms for the preparation of corporate tax returns and the rates are reasonable in amount.

(f) Whether the Fee is Fixed or Contingent. The Fees requested in this Application do not represent a contingent fee arrangement. Applicant's compensation is, however, as

is true for other professionals in every bankruptcy case, contingent upon the Court's approval of this application.

(g) Time Limitations. Time limitations were imposed due to Court imposed deadlines, shortened due to the bankruptcy proceeding, and other circumstances common to litigation.

(h) Amount Involved and Results Obtained. Per the Debtor's books and records for the year, they recorded a loss of approximately \$9.4 million dollars. On a tentative basis and based upon the draft of the federal income tax return currently available, the comparable taxable loss is approximately \$8.1 million following necessary adjustments for income tax purposes. Of particular note during 2007 was the cancellation of approximately \$21.6 million of the Debtor's outstanding third party debt obligations. Significant effort has been involved in analyzing the impact of this debt forgiveness on the Debtor's taxable loss for the year. Further, significant work has also been performed relating to analyzing the changes in the Debtor's ownership during the year in order to determine if further restrictions against future use of carryforward tax attributes, such as net operating losses, should or should not be computed and reported within the tax return. The final result expected is that the Debtor will be provided with accurate income tax returns for filing with the relevant tax authorities.

(i) The experience, reputation and ability of the professionals. Each of Applicant's professionals who performed services for the Debtors possess a reputation for skill, quality, integrity and ability. Applicant's professionals have assisted many debtors, banks, trustees, creditors and official committees in some of the largest and most sophisticated bankruptcy cases.

(j) The Undesirability of the Case. Although this case required the commitment of firm resources without certainty as to compensation or reimbursement, there is no “undesirable” nature of this case or Applicant's assistance to the Debtor herein.

(k) Nature and Length of Professional Relationship with Client. Applicant has served as accountant to the Debtors for general and specific purposes since August 2003.

(l) Awards in Similar Cases. The Fees for which Applicant seeks compensation and reimbursement are not excessive but are commensurate with the compensation sought and awarded in similar cases and are comparable with Applicant's rates for similar services outside bankruptcy. As more fully described above and in Exhibit "G", the fees requested by Applicant are in the amount of \$27,597.50. After taking into consideration the time and labor spent thus far and the nature and extent of the representation and the remaining balance of the retainer, Applicant believes the allowance requested is reasonable.

26. There is no agreement or understanding between Applicant and any other person for the sharing of compensation except as allowed by Bankruptcy Rule 2016. All professional services for which allowance of compensation is requested were performed by Applicant for and on behalf of the Debtor and not on behalf of any committee, creditor or any other person.

38. **Third and Final Application.** Applicant requests the Court to authorize compensation to be paid to Applicant for the period (i.e. November 20, 2008 through August 25, 2009) in the amount of \$27,597.50. In addition, Applicant requests that this Court authorize reimbursement to it for out-of-pocket expenses totaling \$1,662.31. There were no additional fees incurred during this third and final application during the June/July/August 2009 interim time frame.

WHEREFORE, Applicant requests that:

1. The Court authorizes payment and reimbursement to Applicants of the sum of \$27,597.50 in fees and \$1,662.31 in expenses, which is the aggregate sum of \$29,259.81, less the amount of \$29,259.81 (which represents the amount of \$10,000.00 previously drawn from the retainer account, plus the subsequent disbursements pursuant to the Order Establishing Procedures for Interim Compensation and reimbursement of Expenses of Professionals entered on January 8, 2009 [Docket #73]); and
2. The Court grants such other and further relief to which Applicant may show itself to be justly entitled.

DATED: September 11, 2009

Respectfully submitted,

HEIN AND ASSOCIATES, LLP

/s/ Bryan J. Valencia, CPA, with permission

By: *by Edward L. Rothberg*

Bryan J. Valencia, Certified Public Accountant
500 Dallas Street, Suite 2900
Houston, TX 77002
Telephone: 713.850.9814
Facsimile: 713.850.0725

TAX ACCOUNTANTS FOR DEBTOR

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing document was forwarded on September 11, 2009, by electronic mail to all parties receiving ECF notice, and by first class mail, postage prepaid and/or by electronic mail to:

Skyport Global Communications, Inc.
Attn: Douglas Whitworth
11140 Aerospace Ave
Houston, TX 77034

Mr. Stephen Statham
U. S. Trustee
515 Rusk, Room 3516
Houston, TX 77002

AEGIS Texas Venture Fund, LP
c/o Kyung Lee / Jason Rudd
Diamond McCarthy Taylor Finley & Lee, LLP
909 Fannin, Suite 1500
Two Houston Center
Houston, Texas 77010

CenturyTel, Inc.
c/o Rex D. Rainach
A Professional Law Corporation
3622 Government Street
Baton Rouge, LA 70806-5720

/s/ Edward L. Rothberg

EDWARD L. ROTHBERG

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Case 08-36737 Document 63-2 Filed in TXSB on 12/15/2008 Page 1 of 2



ENTERED
12/23/2008

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

IN RE:

**SKYPORT GLOBAL
COMMUNICATIONS, INC.,**

DEBTOR

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CASE NO. 08-36737-H4-11

Chapter 11

**ORDER AUTHORIZING APPOINTMENT OF
TAX ACCOUNTANT FOR LIMITED PURPOSE**

Upon Application of the Debtor, filed with the Court on December 15, 2008, for authority to employ and appoint Hein & Associates, LLP ("Hein") to prepare and file federal tax returns, and any associated filings, for tax years 2007 and, if necessary, 2008, and as further described in the application ("Application"), and upon the annexed Affidavit of the proposed accountant, and no adverse interest nor connections with the Debtor, the creditors or any other party-in-interest, their respective attorneys and accountants, the United States Trustee, or any person employed in the office of the United States Trustee, having been represented, and it appearing that, based upon the Affidavit presented to the Court, Hein & Associates, LLP do not represent an interest adverse to the estate on the matters for which they are engaged, nor have undisclosed connections with the Debtor, the creditors or any other party-in-interest, their respective attorneys and accountants, the United States Trustee or any person employed in the office of the United States Trustee, and that this employment is necessary and would be in the best interest of the estate, it is therefore,

ORDERED that the Debtor is authorized to employ and appoint Hein & Associates, LLP to prepare and file federal tax returns, and any associated filings, for tax years 2007 through 2008, as described in the Application, based on hourly compensation set forth in Exhibit "A" to

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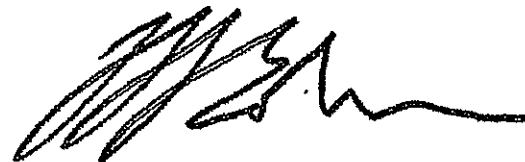
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the Application and reimbursement of reasonable expenses, upon Application and Order of the Court and to furnish Hein a retainer in the sum of \$10,000.

SIGNED 12/22/2008



UNITED STATES BANKRUPTCY JUDGE

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IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION

IN RE:

SKYPORT GLOBAL
COMMUNICATIONS, INC.,

DEBTOR

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CASE NO. 08-36737-II4-11

Chapter 11

AFFIDAVIT OF PROPOSED ACCOUNTANT AND
DISCLOSURE OF COMPENSATION

STATE OF TEXAS

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COUNTY OF HARRIS

BEFORE ME, the undersigned authority, personally appeared Mr. Bryan J. Valencia of
Hein & Associates, LLP, being first duly sworn, deposes and says:

1. I am a Certified Public Accountant, duly licensed to practice in the State of Texas.
2. I maintain offices at 500 Dallas Street, Suite 2900, Houston, TX 77002.
3. To the best of my knowledge, neither I nor any employee of Hein & Associates, LLP has or represents any interest adverse to the Trustee, the Debtor or its estate, nor has any connections with the Trustee, the Debtor, the creditors, or any other party-in-interest, their respective attorneys and accountants, the United States Trustee, or any person employed in the office of the United States Trustee.

4. The services rendered or to be rendered by said accounting firm are the preparation and filing of federal and state tax returns required to be filed by the Debtor for tax year 2007.

5. In connection with these services, I will charge the Debtor at an average regular rate of \$262.50/hour and hourly rates set forth in Exhibit "B" for staff personnel plus out of pocket expenses.



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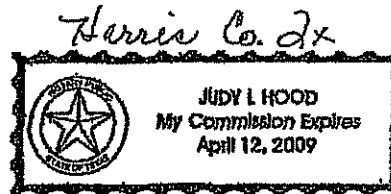
6. The undersigned further states that he has not shared, or agreed to share with any person, other than with members of the undersigned's firm, any compensation, except as herein set forth."

Further affiant sayeth not.

Bryan J. Valencia, CPA
Bryan J. Valencia, Affiant

SUBSCRIBED AND SWORN TO, before me, on this the 12 day of December, 2008, by
Bryan J. Valencia.

Judy L. Hood
NOTARY PUBLIC, STATE OF TEXAS



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ENTERED
01/08/2009

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

IN RE:

**SKYPORT GLOBAL
COMMUNICATIONS, INC.,**

DEBTOR

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CASE NO. 08-36737-H4-11

Chapter 11

**ORDER ESTABLISHING PROCEDURE FOR INTERIM
COMPENSATION AND REIMBURSEMENT
OF EXPENSES OF PROFESSIONALS**

The Court has considered the Motion for Order Establishing Procedure for Interim Compensation of Professionals filed by SKYPORT GLOBAL COMMUNICATIONS, INC. ("Debtor" or "SkyPort"). The Court finds that the requested relief should be granted. Accordingly, it is

ORDERED THAT:

1. Except as may otherwise be provided in a separate order authorizing the retention of specific professionals, all court-approved professionals in this case may seek interim compensation in accordance with the following procedure
2. On or before the 25th day of each month following the month for which compensation is sought, each professional shall submit a monthly statement to (i) SkyPort and its counsel, and (ii) the United States Trustee (collectively the "Reviewing Parties"). The monthly statement shall identify the person performing services, the service performed and the amount of time required to provide the service. All time shall be kept in one-tenth of an hour increments. The monthly statements shall contain a summary of the total time spent and compensation requested for each professional and paraprofessional. Each entity receiving such a statement will have fifteen (15) days after

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its receipt to review the statement. At the expiration of the fifteen (15) day period, SkyPort shall promptly pay, eighty percent (80%) of the fees and ninety percent (100%) of the disbursements requested in such statement, except the fees or disbursements as to which an objection has been served by a Reviewing Party as provided below in paragraph

3. If any Reviewing Party objects to the compensation or reimbursement sought in a particular statement, it shall, within fifteen (15) days of the receipt of the statement, serve a written "Notice of Objection to Fee Statement" with a detailed statement setting forth the precise nature of the objection and the amount at issue on the following: (i) the professional who submitted the statement to which objections are made and (ii) except to the extent duplicative of the foregoing clause, the other Reviewing Parties. Thereafter, the objecting party and the professional whose statement is objected to shall attempt to reach an agreement regarding the correct payment to be made. If the parties are unable to reach an agreement on the objection within fifteen (15) days after receipt of the objection, the professional shall have the option to either (i) file the objection with the Court, together with a request for payment of the disputed amount or (ii) forego payment of the disputed amount until the next interim fee application hearing, at which time the Court will consider and dispose of the objection if payment of the disputed amount is requested. SkyPort will be required to pay promptly, the applicable percentage set forth above of any portion of the fees and disbursements requested that are not the subject of a Notice of Objection to Fee Statement.

4. Every four months, each professional shall file with the Court an application for interim Court approval and allowance of the compensation and reimbursement of expenses requested for the prior four months. The first such application

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shall be filed on or before March 1, 2009, and shall cover the period from October 24, 2008 through February 28, 2009. Any professional who fails to file an application when due shall be ineligible to receive further interim payments of fees or expenses as provided in this Order until such time as the delinquent application is submitted.

5. The pendency of an objection to payment of compensation or reimbursement of expenses shall not disqualify a professional from the future payment of compensation or reimbursement of expenses as set forth in this Order.

6. Neither the payment nor the failure to pay, in whole or in part, monthly interim compensation and reimbursement as provided in this Order shall bind any party-in-interest or the Court with respect to the allowance of applications for compensation and reimbursement of professionals

7. The failure of any party to object to a monthly statement of any professional shall not constitute a waiver of such party's right to object to any such amounts set forth in interim or final fee applications.

8. SkyPort shall include all payments to professionals on their monthly operating reports itemized by professional

9. SkyPort shall be required to make the foregoing monthly payments to professionals only to the extent that permitted by the cash collateral budget approved by the Court.

SIGNED: 1-8-2009


UNITED STATES BANKRUPTCY JUDGE

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ENTERED
04/15/2009

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

IN RE:

**SKYPORT GLOBAL
COMMUNICATIONS, INC.,**

DEBTOR.

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CASE NO. 08-36737-H4-11

CHAPTER 11

**ORDER APPROVING FIRST INTERIM FEE APPLICATION OF DEBTOR'S
TAX ACCOUNTANT FOR ALLOWANCE OF COMPENSATION FOR SERVICES
AND REIMBURSEMENT OF EXPENSES FOR THE PERIOD
BEGINNING NOVEMBER 20, 2008 THROUGH FEBRUARY 25, 2009**

On this day, came on for consideration the First Interim Fee Application for Allowance of Compensation for Services and Reimbursement of Expenses (the "First Fee Application"), filed by Hein & Associates LLP (the "Applicant"), in its capacity as Tax Accountant for the Debtor, SkyPort Global Communications, Inc. ("Debtor"), for the period November 20, 2008 to February 15, 2009, and the Court having reviewed the First Interim Fee Application requesting the allowance of compensation for services rendered and reimbursement for expenses, and it appearing that notice of the First Interim Fee Application having been given to all creditors, and those parties requesting notice, and that no requests for hearing or objections having been filed, and it further appearing that all of the services rendered and costs advanced by the Applicant on behalf of Debtor, as set forth in the Application, were reasonable, actual and necessary; it is, therefore,

ORDERED that:

1. The Fee Application is approved.

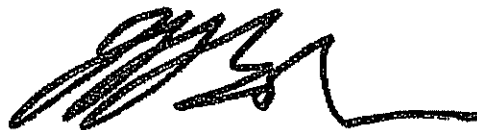


Case 08-36737 Document 194 Filed in TXSB on 04/15/09 Page 2 of 2
Case 08-36737 Document 251 Filed in TXSB on 07/02/09 Page 2 of 2

2. The Court authorizes payment and reimbursement to Applicants of the sum of \$14,410.00 in fees and \$720.52 in expenses, less the remaining retainer balance of \$10,000.00, which is the aggregate sum of \$5,130.52.
3. The Court authorizes approval of payment of \$5,130.52 to Applicant and that the Debtor to make payment from any funds currently available.

SIGNED:

4/15/2009



UNITED STATES BANKRUPTCY JUDGE

APPROVED AND ENTRY REQUESTED:

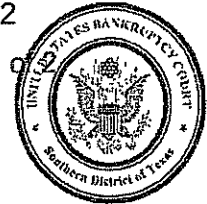
HEIN & ASSOCIATES LLP

/s/ Bryan J. Valencia, with permission
By: by Edward L. Rothberg
Bryan J. Valencia, Certified Public Accountant
500 Dallas Street, Suite 2900
Houston, TX 77002
Telephone: 713.850.9814
Facsimile: 713.850.0725

TAX ACCOUNTANT FOR DEBTOR

Case 08-36737 Document 355 Filed in TXSB on 08/25/09 Page 1 of 2

Case 08-36737 Document 251-1 Filed in TXSB on 07/01/2009 Page 1 of 1



ENTERED
08/25/2009

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

IN RE:

**SKYPORT GLOBAL
COMMUNICATIONS, INC.,**

DEBTOR.

§
§
§
§
§
§

CASE NO. 08-36737-H4-11

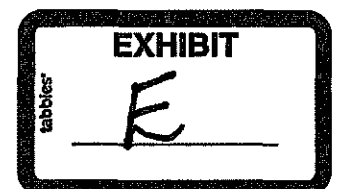
CHAPTER 11

**ORDER APPROVING SECOND INTERIM FEE APPLICATION OF DEBTOR'S
TAX ACCOUNTANT FOR ALLOWANCE OF COMPENSATION FOR SERVICES
AND REIMBURSEMENT OF EXPENSES FOR THE PERIOD
BEGINNING NOVEMBER 20, 2008 THROUGH FEBRUARY 25, 2009**

On this day, came on for consideration the Second Interim Fee Application for Allowance of Compensation for Services and Reimbursement of Expenses (the "Second Fee Application"), filed by Hein & Associates LLP (the "Applicant"), in its capacity as Tax Accountant for the Debtor, SkyPort Global Communications, Inc. ("Debtor"), for the period February 16, 2009 to June 15, 2009, and the Court having reviewed the Second Interim Fee Application requesting the allowance of compensation for services rendered and reimbursement for expenses, and it appearing that notice of the Second Interim Fee Application having been given to all creditors, and those parties requesting notice, and that no requests for hearing or objections having been filed, and it further appearing that all of the services rendered and costs advanced by the Applicant on behalf of Debtor, as set forth in the Application, were reasonable, actual and necessary; it is, therefore,

ORDERED that:

1. The Fee Application is approved.



Case 08-36737 Document 355 Filed in TXSB on 08/25/09 Page 2 of 2

Case 08-36737 Document 251-1 Filed in TXSB on 07/01/2009 Page 2 of 2

2. The Court authorizes payment and reimbursement to Applicant of the sum of \$13,187.50 in fees and \$941.79 in expenses, which is the aggregate sum of \$14,129.29, less the amount of \$1,941.19 (which represents the subsequent disbursements pursuant to the Order Establishing Procedures for Interim Compensation and reimbursement of Expenses of Professionals entered on January 8, 2009 [Docket #73]), for a balance due of \$12,188.10.
3. The Court authorizes approval of payment of \$12,188.10 to Applicant and that the Debtor to make payment from any funds currently available.

SIGNED:

8/25/2009



UNITED STATES BANKRUPTCY JUDGE

APPROVED AND ENTRY REQUESTED:

HEIN & ASSOCIATES LLP

/s/ Bryan J. Valencia, with permission

By: by Edward L. Rothberg

Bryan J. Valencia, Certified Public Accountant
500 Dallas Street, Suite 2900
Houston, TX 77002
Telephone: 713.850.9814
Facsimile: 713.850.0725

TAX ACCOUNTANT FOR DEBTOR

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

IN RE: SKYPORT GLOBAL COMMUNICATIONS, INC. DEBTOR	§ § § § § §	CASE NO. 08-36737-H4-11 CHAPTER 11
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**EXHIBIT F- THIRD AND FINAL APPLICATION
FOR COMPENSATION BY TAX ACCOUNTANTS FOR DEBTOR**

SUMMARY OF PROFESSIONAL FEES BY INDIVIDUAL PERFORMING SERVICE

<u>Partners</u>	<u>Hours</u>	<u>Rate/Hour</u>	<u>Amount</u>
Bryan Valencia	23.75	\$375.00	\$8,906.25
 <u>Accountants</u>			
William Mueldener	3.00	\$315.00	\$945.00
Darwin Scott	16.75	\$255.00	\$4,271.25
David Luke	0.25	\$255.00	\$63.75
Ben Pigati	3.75	\$175.00	\$656.25
Chris Hyek	74.75	\$135.00	\$10,091.25
Bridget Harris	1.00	\$125.00	\$125.00
Annie Liou	19.50	\$125.00	\$2,437.50
Numair Khan	0.50	\$90.00	\$45.00
Sharon Robinson	0.75	\$75.00	\$56.25
Totals:	144.00		\$27,597.50



People Delivering Solutions

SkyPort International
11140 Aerospace Avenue
Houston, TX 77034

RECEIVED

JAN 15 2009

12-31-08

ST

62100 000 00 00

8,379.01

Invoice Date: December 31, 2008

Invoice No.: 105363

Our Reference: HO1674-20105

Please remit top perforated section with payment.

SkyPort International
11140 Aerospace Avenue
Houston, TX 77034

Invoice Date: December 31, 2008

Invoice No.: 105363

Our Reference: HO1674-20105

For professional services rendered through December 31, 2008 in connection with the following:

- Skycomm Tech Corp. & Subs

- Preparation and review of Form 1120, U.S. Corporation Income Tax Return	\$5,398.75
- Section 382 items	2,581.25

• Expenses	399.01
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Total Balance Due

\$8,379.01

Thank you for your business.

Invoices are due upon receipt. Please include invoice number with payment.



Date	TKPR Name	Bs Amt	Bl Hrs	Billed Amt	Narrative
11/20/2008	Valencia, Bryan	\$375.00	0.75	\$281.25	Corresponding w. Whitworth & Grace re. 2007 tax and audit work. Working w. Hyek to look over prior files, determine prep. plan, E-ltr., etc.
11/21/2008	Valencia, Bryan	\$375.00	0.50	\$187.50	Corresponding w. Whitworth. Finalize and sign E-ltr.
11/24/2008	Valencia, Bryan	\$375.00	0.25	\$93.75	Update w. Scott re. prep. of return plan. Work w. Robinson re. E-ltr. hard copy being sent, reopening CMS & DDM, etc.
11/24/2008	Scott, Darwin	\$255.00	1.00	\$255.00	Client Update -- Review E-mails & Info Request -- Conv w/ BV & review prior years files
12/1/2008	Valencia, Bryan	\$375.00	0.25	\$93.75	Discuss COD issues w. Scott.
12/1/2008	Liou, Annie	\$125.00	4.00	\$500.00	Preparing workbook 7.0, entering depreciations into tax return
12/1/2008	Scott, Darwin	\$255.00	4.00	\$1,020.00	382 Items -- Federal Tax Return -- Disc Impact of Items with taff senior
12/2/2008	Liou, Annie	\$125.00	1.00	\$125.00	Categorizing FTB tab in workbook
12/2/2008	Liou, Annie	\$125.00	6.00	\$750.00	Updating 2007 M-1 information
12/3/2008	Liou, Annie	\$125.00	3.75	\$468.75	Updating workbook 7.0
12/4/2008	Liou, Annie	\$125.00	1.00	\$125.00	updating FTB and M-1 into tax return
12/4/2008	Valencia, Bryan	\$375.00	0.25	\$93.75	Received forms needing to be completed in order for H&A to be engaged by the bankruptcy trustee, responded, and fwd. to Scott for completion.
12/5/2008	Liou, Annie	\$125.00	1.25	\$156.25	Consolidation
12/8/2008	Valencia, Bryan	\$375.00	0.00	\$0.00	Correspond w. Scott re. required documents for H&A to sign in order to do work while the co. is in bankruptcy.
12/10/2008	Luke, David M.	\$255.00	0.25	\$63.75	conversation with Chris related to 382
12/10/2008	Scott, Darwin	\$255.00	2.00	\$510.00	Section 382 Items - Fed Return
12/10/2008	Valencia, Bryan	\$375.00	0.75	\$281.25	Read through bankruptcy court documents and coordinate completion w. Scott.
12/12/2008	Valencia, Bryan	\$375.00	0.75	\$281.25	Rev. & sign Bankruptcy Court documents. Scan and send to Whitworth plus var. correspondence.
12/12/2008	Scott, Darwin	\$255.00	1.00	\$255.00	Engagement Related Items
12/15/2008	Scott, Darwin	\$255.00	2.50	\$637.50	Federal Tax Return -- 382 Items & Review Questions from CH
12/16/2008	Hyek, Chris	\$135.00	2.00	\$270.00	Helped prepare Tx. return.
12/16/2008	Pigati, Ben	\$175.00	0.25	\$43.75	meeting with Darwin to discuss 382 Issue

12/18/2008 Hyek, Chris	\$135.00	3.75	\$506.25	Research regarding DOI income and how it is reported on 1120 and Form 982. Made adjustments to consolidated return to reflect DOI income. Client response regarding 5471 information.
12/19/2008 Hyek, Chris	\$135.00	5.00	\$675.00	Prepared 5471, to include research regarding special filing requirements for dormant CFCs. Client correspondence for 5471 open items and FMV step-up walk through with Brogan from SkyComm.
12/19/2008 Pigati, Ben	\$175.00	1.75	<u>\$306.25</u>	382 memo creation
			\$7,980.00	

Date	Disb Type	Billed Amt
11/22/2008	5% Technology & Admin Charge per E-ltr.	\$23.44
11/30/2008	5% Technology & Admin Charge per E-ltr.	\$17.44
12/6/2008	5% Technology & Admin Charge per E-ltr.	\$4.69
12/6/2008	5% Technology & Admin Charge per E-ltr.	\$55.69
12/6/2008	5% Technology & Admin Charge per E-ltr.	\$81.25
12/6/2008	5% Technology & Admin Charge per E-ltr.	\$25.00
12/15/2008	5% Technology & Admin Charge per E-ltr.	\$101.44
12/20/2008	5% Technology & Admin Charge per E-ltr.	<u>\$90.06</u>
		\$399.01



People Delivering Solutions

SkyPort International
11140 Aerospace Avenue
Houston, TX 77034

Invoice Date: January 31, 2009
Invoice No.: 106569
Our Reference: HO1674-20105

Please remit top perforated section with payment.

SkyPort International
11140 Aerospace Avenue
Houston, TX 77034

Invoice Date: January 31, 2009
Invoice No.: 106569
Our Reference: HO1674-20105

For professional services rendered through January 31, 2009 in connection with the following:

• Skycomm Tech Corp. & Subs.	
– Preparation and review of Form 1120, U.S. Corporation Income Tax Return	\$3,890.00
– Section 382 items	1,957.50
• Expenses	292.39
Less: Prepayments	(1,620.99)
	<hr/>
Total Balance Due	\$4,518.90

Thank you for your business.

Invoices are due upon receipt. Please include invoice number with payment.



Skyport International
Supplemental Invoice Detail
January 31, 2009

Bryan Valencia	0.75 hours @ \$375.00	\$ 281.25
Chris Hyek	41.00 hours @ \$135.00	5,535.00
Bridget Harris	0.25 hours @ \$125.00	31.25
		<hr/>
		\$5,847.50
Expenses		292.39
		<hr/>
	Total Due	\$6,139.89

Date	TKPR Name	Base Amt	Bs Hrs	Billed Amt	Narrative
11/20/2008	Hyek, Chris	\$135.00	3.00	\$ 405.00	Planning and assessment of PY wkps. Prepared Engagement letter and sent open items request.
11/21/2008	Hyek, Chris	\$135.00	3.50	\$ 472.50	Data manipulation to and gathering of PBC documents for return preparation.
11/26/2008	Hyek, Chris	\$135.00	1.00	\$ 135.00	Made preparation points.
12/1/2008	Hyek, Chris	\$135.00	5.50	\$ 742.50	Set up workbooks and workflows and made review point instructions for preparation.
12/3/2008	Hyek, Chris	\$135.00	0.50	\$ 67.50	Made review points.
12/4/2008	Hyek, Chris	\$135.00	4.50	\$ 607.50	Reviewing and working with Annie on subsidiary wkps, and gosystem entry.
12/5/2008	Hyek, Chris	\$135.00	6.00	\$ 810.00	Review of parent, sub, and consolidated return.
12/8/2008	Hyek, Chris	\$135.00	2.50	\$ 337.50	Client follow-up on open items.
12/9/2008	Hyek, Chris	\$135.00	3.00	\$ 405.00	Section 382 calcs and research.
12/8/2008	Hyek, Chris	\$135.00	2.50	\$ 337.50	Section 382 walk-throughs and calculations.
12/10/2008	Hyek, Chris	\$135.00	1.00	\$ 135.00	382 prep.
12/15/2008	Hyek, Chris	\$135.00	3.00	\$ 405.00	Section 382 walk-through with Darwin and calculations & wkp prep. Client follow up on Open Items.
12/16/2008	Hyek, Chris	\$135.00	5.00	\$ 675.00	Section 382 research, client follow ups, and wkp preparation.
12/16/2008	Hyek, Chris	\$135.00	0.00	\$ -	
1/6/2009	Harris, Bridget	\$125.00	0.25	\$ 31.25	Billing
1/12/2009	Valencia, Bryan	\$375.00	0.50	\$ 187.50	Invoice. Checking on whether or not the retainer payment was received, etc.
1/13/2009	Valencia, Bryan	\$375.00	0.00	\$ -	Received a reply from Whitworth re. the retainer not having been paid yet and the increase request for another \$5K. Replied.
1/22/2009	Valencia, Bryan	\$375.00	0.25	\$ 93.75	Corresponding w. Whitworth re. retainer, E-ltr., court provided service provider payment plans, etc.
				\$ 5,847.50	

Date	Disb Type	Bill Amt
11/22/2008	5% Technology & Admin Charge per E-ltr.	\$ 43.88
11/30/2008	5% Technology & Admin Charge per E-ltr.	\$ 6.75
12/6/2008	5% Technology & Admin Charge per E-ltr.	\$ 74.25
12/6/2008	5% Technology & Admin Charge per E-ltr.	\$ 37.13
12/15/2008	5% Technology & Admin Charge per E-ltr.	\$ 81.00
12/20/2008	5% Technology & Admin Charge per E-ltr.	\$ 33.75
1/10/2009	5% Technology & Admin Charge per E-ltr.	\$ 1.56
1/17/2009	5% Technology & Admin Charge per E-ltr.	\$ 9.38
1/24/2009	5% Technology & Admin Charge per E-ltr.	\$ 4.69
		\$ 292.39



People Delivering Solutions

SkyPort International
11140 Aerospace Avenue
Houston, TX 77034

Invoice Date: February 15, 2009
Invoice No.: 107161
Our Reference: HO1674-20105

Please remit top perforated section with payment.
SkyPort International
11140 Aerospace Avenue
Houston, TX 77034

Invoice Date: February 15, 2009
Invoice No.: 107161
Our Reference: HO1674-20105

For professional services rendered through February 15, 2009 in connection with the following:

- | | |
|------------------------------------------------------------------------------------------------|----------|
| • Skycomm Tech Corp. & Subs. | \$582.50 |
| - Preparation and review of Form 1120, U.S. Corporation Income Tax Return
Section 382 items | |
| - COD income and related attribute impacts | |
| • Expenses | 29.12 |

Total Balance Due

\$611.62

Thank you for your business.

Invoices are due upon receipt. Please include invoice number with payment.



Date	TKPR Name	Base Amt	Bs Hrs	Billed Amt	Narrative
2/9/2009	Harris, Bridget	\$125.00	0.25	\$31.25	Billing
2/10/2009	Hyeck, Chris	\$135.00	2.00	\$270.00	IRC 382 Research with Darwin. Client follow up regarding FMV gross up of assets.
2/10/2009	Valencia, Bryan	\$375.00	0.50	\$187.50	Invoice.
2/11/2009	Hyeck, Chris	\$135.00	0.00	\$0.00	
2/11/2009	Valencia, Bryan	\$375.00	0.25	\$93.75	Discuss COD income, attribute reduction, and related elections w. Scott.

\$582.50

Date	Disb Type	Billed Amt
2/15/2009	5% Technology & Admin Charge per E-ltr.	\$27.56
2/15/2009	5% Technology & Admin Charge per E-ltr.	\$1.56
		<hr/>
		\$29.12



People Delivering Solutions

SkyPort International
11140 Aerospace Avenue
Houston, TX 77034

Invoice Date: February 28, 2009
Invoice No.: 107643
Our Reference: HO1674-20105

Please remit top perforated section with payment.

SkyPort International
11140 Aerospace Avenue
Houston, TX 77034

Invoice Date: February 28, 2009
Invoice No.: 107643
Our Reference: HO1674-20105

For professional services rendered through February 28, 2009 in connection with the following:

\$1,848.75

- Skycomm Tech Corp. & Subs.
 - Preparation and review of Form 1120, U.S. Corporation Income Tax Return
 - Working with bankruptcy counsel
 - Preparation of First Interim Fee Application, monthly billing detail etc.

Expenses

92.44

Total Balance Due

\$1,941.19

Thank you for your business.

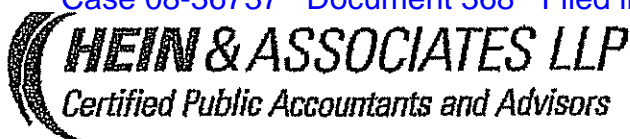
Invoices are due upon receipt. Please include invoice number with payment.



Date	Tkpr	Date	TKPR Name	Base Amt	Billed Amt	Bs Hrs	Narrative
2/23/2009	2170	2/23/2009	Valencia, Bryan	375.00	\$0.00	0.00	Following up regarding DE franchise tax returns. Following up on a request for time input details on the December invoice.
2/24/2009	2170	2/24/2009	Valencia, Bryan	375.00	\$375.00	1.00	Respond to e-mail messages received from Kathy Mayle. Rev. and send December invoice time input detail. Discussions w. Scott & Robinson re. upcoming deadlines for reporting to the court, etc. Rev. copies of court approvals and info. re. fees of professional service providers, etc. provided by Mayle. Follow-up w. Scott re. timing for return delivery and communicate the same.
2/25/2009	2170	2/25/2009	Valencia, Bryan	375.00	\$93.75	0.25	Read message from Whitworth & replied. Read message from Mayle w. First Interim Fee Application attached and replied. Fwd. to Scott & Robinson for action as it is due by tomorrow.
2/26/2009	2170	2/26/2009	Valencia, Bryan	375.00	\$1,312.50	3.50	Rev. and editing of the Initial Fee Application for the bankruptcy court. Gathering info. and prep. of Interim invoice as of 2/15. Corresponding w. Mayle to get answers to questions re. the same. Looking up info. requested therein, discussions w. Scott & Robinson, etc.
2/28/2009	2273	2/28/2009	Hyek, Chris	135.00	<u>\$67.50</u>	0.50	T/R prep - review point changes.
					\$ 1,848.75		
		2/28/2009	5% Technology & Admin Charge per E-ltr.		\$92.44		

SUMMARY OF FEES:

Bryan Valencia	4.75 hours @ \$375/hr.	\$1,781.25
Chris Hyek	0.50 hours @ \$135/hr.	\$ 67.50



People Delivering Solutions

SkyPort International
11140 Aerospace Avenue
Houston, TX 77034

Invoice Date: March 31, 2009
Invoice No.: 108618
Our Reference: HO1674-20105

Please remit top perforated section with payment.

SkyPort International
11140 Aerospace Avenue
Houston, TX 77034

Invoice Date: March 31, 2009
Invoice No.: 108618
Our Reference: HO1674-20105

For professional services rendered through March 31, 2009 in connection with the following:

- Skycomm Tech Corp. & Subs. \$ 9,523.75
 - Preparation and review of Form 1120, U.S. Corporation Income Tax Return
 - Preparation and review of Form 05-158, Texas Franchise Tax Report
 - Research state sourcing laws for telecom and satellite revenue issues
- Expenses 661.19

Total Balance Due

\$10,184.94

Thank you for your business.



Invoices are due upon receipt. Please include invoice number with payment.

Date	TKPR Name	Base Amt	Billed Amt	Bs Hrs	Narrative
3/2/2009	Valencia, Bryan	\$187.50	\$187.50	0.50	Reading drafts of First Fee Application, Notice of Fee App, Proposed Order, etc. sent by Mayle. Sent approval to Mayle. Received and filed the copies that she filed w. the court. Sent to Robinson for filing.
3/2/2009	Hyek, Chris	\$540.00	\$540.00	4.00	T/R prep - review points, discussion with Darwin on 382 issue, PBC follow up, 382 statement.
3/3/2009	Scott, Darwin	\$255.00	\$255.00	1.00	
3/4/2009	Valencia, Bryan	\$1,500.00	\$1,500.00	4.00	Discuss the SkyComm consol. return w. Scott and review it. Wrote points and discussed w. Scott. Sent summary e-mail to Whitworth asking for his decisions and concurrence on certain matters. Call w. Whitworth to discuss everything. Reply received from Whitworth. Sent back answers and requested additional info. re. the Canadian CFC. Discussed 5471 issue w. Scott, Vasquez, & Leppa. Sent update message re. fed. return delivery timing to Mayle.
3/4/2009	Hyek, Chris	\$135.00	\$135.00	1.00	T/R prep - revised T/R and related 382 attachments.
3/4/2009	Scott, Darwin	\$127.50	\$127.50	0.50	Federal Return
3/5/2009	Hyek, Chris	\$405.00	\$405.00	3.00	T/R prep - review with Darwin regarding Bryan V's points. Prepared election statements and disclosures.
3/5/2009	Scott, Darwin	\$318.75	\$318.75	1.25	Federal Tax Return - Foreign Items & Points
3/6/2009	Hyek, Chris	\$202.50	\$202.50	1.50	T/R prep - NOL wkp prep and T/R changes.
3/7/2009	Valencia, Bryan	\$937.50	\$937.50	2.50	Rev. organizing documents provided by Whitworth for the Canadian corp. Sent e-mail to Whitworth letting him know that the 5471 is required. Discussed w. Scott. Filed Canada corp. organizing docs. in GFR. Researched reasonable cause for sec. 6098 penalty abatement.
3/7/2009	Hyek, Chris	\$67.50	\$67.50	0.50	T/R prep - uploaded final T/R into GFR to include all necessary forms.
3/9/2009	Valencia, Bryan	\$187.50	\$187.50	0.50	Discuss changes to the federal return. Route to Robinson for processing. Sign 1120 and set-up for delivery tomorrow morning. Corresponding w. Whitworth to keep him updated.
3/6/2009	Scott, Darwin	\$255.00	\$255.00	1.00	Finalize Federal Return
3/9/2009	Hyek, Chris	\$270.00	\$270.00	2.00	T/R prep - final statement changes, and process/page check/T-letter.
3/9/2009	Scott, Darwin	\$255.00	\$255.00	1.00	Finalize Fed Return
3/9/2009	Pigati, Ben	\$306.25	\$306.25	1.75	canadian research into management fees
3/10/2009	Valencia, Bryan	\$99.75	\$99.75	0.25	Discuss TX franchise tax comp. & benefits deduction and sales apportionment w. Scott.
3/10/2009	Hyek, Chris	\$135.00	\$135.00	1.00	Texas return prep.
3/10/2009	Scott, Darwin	\$255.00	\$255.00	1.00	Cons State Returns
3/11/2009	Valencia, Bryan	\$375.00	\$375.00	1.00	Rev. Texas franchise tax return. Discuss C/F bus. losses w. Hyek and plan to request relief allowing C/F by SkyComm even though they don't appear to have filed for it with the state. Read note from Whitworth that address needs to be updated in ourtax software and fwd. for action to Hyek.
3/11/2009	Hyek, Chris	\$472.50	\$472.50	3.50	Texas return adjustments, NOL research and client follow up, attachment preparation and processing.
3/12/2009	Khan, Numair	\$45.00	\$45.00	0.50	Searched for Texas Form 09-172
3/12/2009	Valencia, Bryan	\$187.50	\$187.50	0.50	Texas NOL temporary credit.
3/12/2009	Hyek, Chris	\$202.50	\$202.50	1.50	Texas Return follow up with Douglas Whitworth (client), and rework of the return to include new NOL credit amount. Call with the State of Texas.
3/13/2009	Valencia, Bryan	\$187.50	\$187.50	0.50	Rev. changes to Texas return due to including 2003 & 2004 tax losses, noted that the statement explaining the taxpayer's situation and asking for temporary credit relief needed to be updated, signed T-ltr., and routed for delivery. Sent Whitworth an e-mail to let him know that its on the way. Answer his question re. why their margin is not negative like it is for federal purposes.
3/9/2009	Robinson, Sharon A.	\$37.50	\$37.50	0.50	
3/11/2009	Robinson, Sharon A.	\$18.75	\$18.75	0.25	
3/13/2009	Hyek, Chris	\$168.75	\$168.75	1.25	Finalized Texas return, processed, fixed minor changes.
3/24/2009	Valencia, Bryan	\$0.00	\$0.00	0.00	Received a message from Whitworth asking about how sales were apportioned for Texas purposes. Replied and requested Scott or Hyek to discuss w. him.
3/25/2009	Valencia, Bryan	\$281.25	\$281.25	0.75	Read message from Mayle passing along the objection to our First Interim Fee App. Read the objection, hearing notice for 4/15, sent message to all members of the service team to cease all work, and had a call w. Ed Rothberg re. this matter.

Date	TRPR Name	Base Amt	Billed Amt	Bs Hrs	Narrative
9/25/2009	Hyek, Chris	\$168.75	\$168.75	1.25	T/R prep Texas - follow ups with Douglas Whitworth and Darwin on sourcing Texas receipts. Call with state.
9/30/2009	Mueldener, William	\$945.00	\$945.00	3.00	Research state sourcing laws for telecom and satellite revenue issues, Review court cases, attorney general decisions, and various letter rulings.

\$9,523.75

Date	Disb Type	Billed Amt
9/7/2009	5% Technology & Admin Charge per E-ltr.	\$246.56
9/11/2009	M&E	\$16.00
9/15/2009	5% Technology & Admin Charge per E-ltr.	\$157.63
9/15/2009	5% Technology & Admin Charge per E-ltr.	\$2.25
9/9/2009	Computer Software Charge	\$100.00
9/11/2009	Computer Software Charge	\$25.00
9/12/2009	VENDOR: JayByrd Deliveries; INVOICE#: 26	\$44.00
9/30/2009	5% Technology & Admin Charge per E-ltr.	\$22.50
9/31/2009	5% Technology & Admin Charge per E-ltr.	\$47.25
		<hr/> \$661.19

SkyPort Global Communications, Inc.
Supplemental Invoice Detail
March 31, 2009

Bryan Valencia	10.50 hours @ \$375.00	\$ 3,937.50
William Mueldener	3.00 hours @ \$315.00	945.00
Darwin Scott	5.75 hours @ \$255.00	1,466.25
Ben Pigati	1.75 hours @ \$175.00	306.25
Chris Hyek	20.50 hours @ \$135.00	2,767.50
Numair Khan	0.50 hours @ \$90.00	45.00
Sharon Robinson	0.75 hours @ \$75.00	56.25
		<hr/>
		\$ 9,523.75
Expenses		661.19
		<hr/>
	Total Due	\$10,184.94



People Delivering Solutions

SkyPort International
11140 Aerospace Avenue
Houston, TX 77034

Invoice Date: April 30, 2009
Invoice No.: 109862
Our Reference: HO1674-20105

Please remit top perforated section with payment.

SkyPort International
11140 Aerospace Avenue
Houston, TX 77034

Invoice Date: April 30, 2009
Invoice No.: 109862
Our Reference: HO1674-20105

For professional services rendered through April 30, 2009 in connection with the following:

- | | |
|--------------------------------------------------------------------------------------------------------------------|----------|
| • Skycomm Tech Corp. & Subs. | \$875.00 |
| – Bryan Valencia's preparation for hearing regarding Digital Networks
objection to fees within bankruptcy court | |
| • Expenses | 141.16 |

Total Balance Due

\$1,016.16

Thank you for your business.

Invoices are due upon receipt. Please include invoice number with payment.



SkyPort International
Supplemental Invoice Detail
April 30, 2009

Bryan Valencia	2.25 hours @ \$375.00	\$ 843.75
Bridget Harris	0.25 hours @ \$125.00	31.25
		<hr/>
		\$ 875.00
Expenses		141.16
		<hr/>
	Total Due	\$1,016.16

Date	TKPR Name	Base Amt	Billed Amt	Bs Hrs	Narrative
4/7/2009	Valencia, Bryan	93.75	93.75	0.25	Read response to objection filed by Digital Networks and file in GFR, fwd. to other team members, etc. Respond to Mayle.
4/9/2009	Valencia, Bryan	93.75	93.75	0.25	Acct. analysis.
4/14/2009	Valencia, Bryan	N/C	N/C	0.00	Received a reminder from Mayle re. the hearing scheduled for tomorrow and replied. Also, corresponded w. Ray re. the hearing to arrange meeting time, etc.
4/15/2009	Valencia, Bryan	562.5	562.50	1.50	Preparation for and attendance at hearing regarding Digital Network's objection to our fees.
4/16/2009	Valencia, Bryan	93.75	93.75	0.25	Read court ordered approvals of counsel fees and H&A fees related to the hearing yesterday and the objection withdrawal and filed them.
4/7/2009	Harris, Bridget A.	31.25	<u>31.25</u>	0.25	Billing
		\$ 875.00			

Date	Disb Type	Billed Amt	
3/26/2009	MESS	17.50	Messenger/FedEx Expenses - VENDOR: JayByrd Deliveries; INVOICE#: 26834; DATE: 3/26/2009 - Courier
3/27/2009	MISC	79.90	Miscellaneous - VENDOR: Thomson Tax & Accounting; INVOICE#: 749F-032709; DATE: 3/27/2009 - Tax return preparation Houston
4/11/2009	5% Technology & Admin Charge per E-ltr.	9.38	
4/15/2009	5% Technology & Admin Charge per E-ltr.	28.13	
4/18/2009	5% Technology & Admin Charge per E-ltr.	4.69	
4/11/2009	5% Technology & Admin Charge per E-ltr.	1.56	
		<u>\$ 141.16</u>	



People Delivering Solutions

SkyPort International
11140 Aerospace Avenue
Houston, TX 77034

Invoice Date: May 31, 2009
Invoice No.: 110861
Our Reference: HO1674-20105

Please remit top perforated section with payment.

SkyPort International
11140 Aerospace Avenue
Houston, TX 77034

Invoice Date: May 31, 2009
Invoice No.: 110861
Our Reference: HO1674-20105

For professional services rendered through May 31, 2009 in connection with the following:

- Skycomm Tech. Corp. & Subs \$940.00
 - Bryan Valencia's correspondence with client regarding monthly fee statements and NOL tax attribute carryforward preservation
- Expenses 47.00

Total Balance Due

\$987.00

Thank you for your business.

Invoices are due upon receipt. Please include invoice number with payment.



Date	TKPR Name	Base Amt	Bs Hrs	Narrative
5/5/2009	Valencia, Bryan	\$187.50	0.50	Call from Rothberg re. NOL tax attribute C/F preservation. Summarized notes. Call from Rothberg re. separately stated liabilities of SkyComm.
5/5/2009	Harris, Bridget A.	\$31.25	0.25	Billing
5/9/2009	Liou, Annie	\$156.25	1.25	texas extension and t-letter prep
5/11/2009	Valencia, Bryan	\$93.75	0.25	Invoice.
5/11/2009	Liou, Annie	\$156.25	1.25	final review with DS and final corrections for Texas extension
5/12/2009	Valencia, Bryan	\$0.00	0.00	Request for additional billing detail from Mayle. Fwd. to Scott & Robinson. Discuss call that Scott had w. Mayle.
5/12/2009	Scott, Darwin	\$127.50	0.50	Billing Questions
5/18/2009	Valencia, Bryan	\$0.00	0.00	Corresponding w. Mayle re. monthly fee stmt.
5/19/2009	Valencia, Bryan	\$187.50	0.50	Rev. monthly fee stmt. and provide suggested changes to Mayle.
		<u>\$940.00</u>		

Date	TKPR Name	Base Amt	Disb Type
5/9/2009	Hardage, Brenda	\$9.38	5% Technology & Admin Charge per E-ltr.
5/9/2009	Hardage, Brenda	\$1.56	5% Technology & Admin Charge per E-ltr.
5/9/2009	Hardage, Brenda	\$7.81	5% Technology & Admin Charge per E-ltr.
5/16/2009	Hardage, Brenda	\$11.06	5% Technology & Admin Charge per E-ltr.
5/16/2009	Hardage, Brenda	\$7.81	5% Technology & Admin Charge per E-ltr.
5/23/2009	Hardage, Brenda	\$9.38	5% Technology & Admin Charge per E-ltr.
		<u>\$47.00</u>	

Fee Summary:

Bryan Valencia	1.25 hours @ \$375.00	\$ 468.75
Darwin Scott	0.50 hours @ \$255.00	\$ 127.50
Annie Liou	2.50 hours @ \$125.00	\$ 312.50
Bridget A. Harris	0.25 hours @ \$ 62.50	\$ 31.25
TOTAL:		<u>\$ 940.00</u>

SkyPort International
11140 Aerospace Avenue
Houston, TX 77034

Invoice Date: May 31, 2009
Invoice No.: 110861
Our Reference: HO1674-20105

SkyPort International
11140 Aerospace Avenue
Houston, TX 77034

Invoice Date: May 31, 2009
Invoice No.: 110861
Our Reference: HO1674-20105

For professional services rendered through May 31, 2009 in connection with the following:

- Skycomm Tech. Corp. & Subs \$940.00
 - Bryan Valencia's correspondence with client regarding monthly fee statements and NOL tax attribute carryforward preservation
- Expenses 47.00

Total Balance Due \$987.00

Thank you for your business.

Invoices are due upon receipt. Please include invoice number with payment.

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

IN RE:

**SKYPORT GLOBAL
COMMUNICATIONS, INC.**

DEBTOR

§
§
§
§
§
§

CASE NO. 08-36737-H4-11

CHAPTER 11

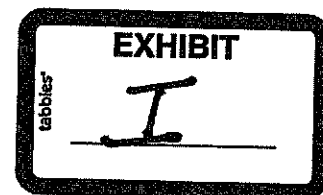
**EXHIBIT H - THIRD AND FINAL APPLICATION
FOR COMPENSATION BY TAX ACCOUNTANTS FOR DEBTOR**

SUMMARY OF OUT-OF-POCKET EXPENSES

Description	Amount
5% Technology & Admin Charge per E-ltr.	\$ 1,520.91
Messenger/Federal Express	\$ 61.50
Miscellaneous	\$ 79.90
Total:	\$ 1,662.31



Statement of Qualifications for the Technology Industry



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Solutions*



Bryan Valencia, CPA, Tax Partner, HOUSTON

Bryan has over 20 years of professional experience and serves as a Tax Partner in the Houston office of **HEIN & ASSOCIATES LLP**. He provides a comprehensive array of tax planning and consulting services to public and private companies in the technology industry. Bryan consults with clients through all phases of tax planning, including the areas of research and development (R&D) tax credits and incentives, Section 199 deduction for domestic production activities (DPAD), and accounting for income taxes under FAS 109 and FIN 48. Bryan is nationally recognized for his expertise in R&D tax credits and works extensively with client engineers, scientists, and software experts, to increase engagement value.

In addition to his experience in technology industry, Bryan has developed a focus in the manufacturing and distribution, energy, and other industries. He regularly assists clients with Internal Revenue Service and other tax authority examinations, appeals, and official ruling requests. Brian has also provided international and federal tax planning and compliance when he previously worked for a large publicly-traded corporation.

Bryan is currently a member of the American Institute of Certified Public Accountants (AICPA), the AICPA Tax Section, the Texas Society of Certified Public Accountants (TSCPA), the Nebraska Society of Certified Public Accountants (NSCPA), the Financial Planning Association (FPA), the Association for Corporate Growth (ACG), and the National Association of Corporate Directors (NACD).

Prior to joining **HEIN & ASSOCIATES LLP** in 2004, Bryan was a Tax Partner with Deloitte Tax LLP. He received his Masters of Professional Accountancy with an emphasis in Taxation from the University of Nebraska Graduate College and earned a Bachelor of Business Administration in Accounting from the University of Nebraska-Lincoln.



Ralph Kuhen, CPA, Tax Partner, SOUTHERN CALIFORNIA

Ralph has over 36 years of professional experience and serves as a Tax Partner in the Southern California office of **HEIN & ASSOCIATES LLP**. Ralph specializes in providing tax-related solutions for complex business matters for the real estate and construction industries. He is a leader in providing asset protection strategies which helps protect against the liabilities associated with these industries. His highly-developed expertise in federal tax code and procedures provides deeper insight into tax-related issues and allows him to assist his clients to achieve greater tax savings in their business operations.

In addition to construction and real estate, clients in a variety of industries, including manufacturing and distribution, law, transportation, energy and agriculture, have benefited from Ralph's personalized tax planning services. He regularly assists clients with mergers and acquisitions tax planning, reorganizations, and Employee Stock Ownership Plan (ESOP).

Prior to joining **HEIN & ASSOCIATES LLP** in 2000, Ralph was Founder and Managing Partner of Carpenter, Kuhen & Sprayberry, CPAs, a 25-year old business with offices in the San Joaquin Valley and Ventura/Oxnard. He has taught at Golden Gate University and the California Society of CPAs, and has published articles on a variety of tax topics. He currently teaches the Tax courses at Concordia University in Irvine, California.

Ralph received an MBA in Taxation in 1981. He completed an additional graduate degree in taxation and received a Master of Science in Taxation in May of 2002. Ralph is an active member of the American Institute of Certified Public Accountants (AICPA), as well as the California, Nevada, and Arizona Societies of CPAs. He is also on the Dean's Advisory Board at Concordia University.



Jake Vossen, CPA, Audit Partner, DENVER

Jake has 15 years of experience providing both public and private companies with a wide range of auditing, financial reporting, and capital formation services. He specializes in Securities and Exchange (SEC) reporting services and regularly consults with public companies on matters related with the implementation of Section 404 of the Sarbanes-Oxley Act (SOX 404). Jake has significant experience assisting companies with due diligence and other services for complex transactions, including initial public offerings (IPOs), private offerings, as well as mergers and acquisitions. His experience covers both 1933 and 1934 Act filings.

Jake has developed a focus in the energy, manufacturing and distribution, information and communications, and real estate industries. He is currently a member of the American Institute of Certified Public Accountants (AICPA), the Colorado Society of Certified Public Accountants (CSCPA), the Arizona Society of Certified Public Accountants (AZCPA), and the Institute of Internal Auditors (IIA).

Prior to joining **HEIN & ASSOCIATES LLP** in 1995, Jake was in the Audit Department of PricewaterhouseCoopers LLP (formerly known as Price Waterhouse) where he assisted several Fortune 500 companies. He graduated Cum Laude with a bachelor degree in Business Administration from West Virginia University.



Kenny Grace, CPA, Director of Audit Operations, HOUSTON

Kenny has more than 20 years of professional experience and serves as the Director of Audit Operations of the Houston office of *HEIN & ASSOCIATES LLP*. He specializes in manufacturing, distribution, and service company audits, as well as other services.

Kenny has expertise supporting clients through all phases of major transactions, including initial public offerings (IPOs), secondary offerings, mergers and acquisitions, and financial due diligence reviews. His transaction-related experience includes the acquisition of public "shells" via reverse mergers.

Prior to joining *HEIN & ASSOCIATES LLP*, Kenny was a Senior Audit Manager with KPMG LLP. He is currently a member of American Institute of Public Accountants (AICPA), Association for Corporate Growth (ACG), and serves as Chair of the Houston Accounting Advisory Board. He earned his bachelor degree in Accounting from the University of Houston.

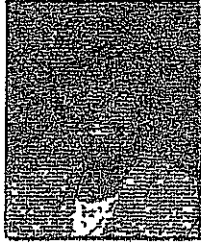


Jennifer Coony, CPA, Director of Audit, SOUTHERN CALIFORNIA

Jennifer has over 14 years of professional experience and serves as the Director of Audit in the Irvine office of *HEIN & ASSOCIATES LLP*. She specializes in Securities and Exchange Commission (SEC) disclosure and reporting requirements, and has assisted both public and private companies with audit, financial reporting, and merger and acquisition activity, including reverse mergers. Jennifer consults with clients on complex revenue recognition, equity transactions and consolidation matters.

Jennifer has developed a focus in the manufacturing and distribution, construction, and information and communications industries. She is a member of the American Institute of Certified Public Accountants (AICPA) as well as the California Society of Certified Public Accountants (CalCPA) and is a member of the Orange County Venture Group and OCTANe.

Prior to joining *HEIN & ASSOCIATES LLP* in 1995, Jennifer was a member of the audit staff of a local California firm. Jennifer received her bachelor degree in Business Economics with a concentration in Accounting from the University of California, Santa Barbara.



**Carolyn Duffy, CPA,
Director of Quality Assurance, Business Advisory Services**

Carolyn has over 26 years of tax, audit, and consulting experience, and serves as the Director of Quality and Assurance in the Business Advisory Services unit of *HEIN & ASSOCIATES LLP*. Carolyn also leads the SOX 404 and IT service lines and was instrumental in designing and implementing the associated methodologies. She specializes in assisting clients of all sizes with IT management, software assessment, and implementation management, including IT integration in support of mergers and acquisitions and IT review in relation to due diligence services. Carolyn also has extensive experience with managing Section 404 of Sarbanes-Oxley (SOX 404) consulting projects for both financial and IT controls as well as SAS70 Type II and SysTrust projects.

Prior to joining *HEIN & ASSOCIATES LLP* in 2004, Carolyn was the Director of the IT Service Line for Resources Global, and a Senior Manager for Cap Gemini Ernst & Young. She was also a National Vice President for FutureNext Consulting and managed both Oracle and JDEdwards consulting practices for mid-sized companies and managed a successful \$15M worldwide Oracle 11i implementation. As well as consulting and public accounting, she was acting CFO for a mid-sized construction company with revenues of approximately \$150M.

Carolyn is a member of the American Institute of Certified Public Accountants (AICPA), the Colorado Society of Certified Public Accountants (COCPA), Colorado Software and Internet Association (CSIA), and the Information Systems Audit and Control Association (ISACA). She received her Bachelor of Science in Mathematics from Marquette University, and her Masters of Science in Accounting from the University of Colorado.



Sonja Quaschnick, CPA, CCIFP, Senior Tax Manager, DALLAS

Sonja has over twelve years of professional accounting experience, and serves as a Senior Tax Manager in the Dallas office of *HEIN & ASSOCIATES LLP*. She regularly assists both public and private companies in the technology industry with Federal and state tax compliance issues. She also provides clients with corporate structuring, business management consulting and general tax planning, and has experience with capital gain structuring and entity-planning consultation, specifically analyzing tax impact. Sonja specializes in FAS 109 and Section 199 as well.

In addition to her technology experience, Sonja has also developed a focus in the real estate, energy, manufacturing, and distribution industries. Prior to joining *HEIN & ASSOCIATES LLP*, she was a supervisor with Weaver and Tidwell, a large Dallas firm. Sonja is a Certified Construction Industry Financial Professional (CCIFP), and sits on the board of the Construction Financial Management Association (CFMA). She received her Bachelor of Business Administration in Accounting from the University of Texas at Arlington.



Jackie Noland, CPA, Senior Tax Manager, DENVER

Jackie has over 12 years of professional experience and serves as a Senior Tax Manager in the Denver office of *HEIN & ASSOCIATES LLP*. She provides both public and private companies in the technology industry with a wide range of tax compliance and tax planning services, including tax research, FAS 109 deferred tax calculations, and income tax planning. Jackie has assisted clients in the areas of partnership structuring, consolidated tax returns, multi-state tax issues, and capital formation activities.

In addition to her technology experience, Jackie has also developed a focus in the manufacturing, distribution and real estate industries. Prior to joining *HEIN & ASSOCIATES LLP* in 1999, she served as a Tax Senior for a local firm in the Midwest. Jackie received her Bachelor of Science in Accounting from Arizona State University.

We believe in the power of solutions.

Our professionals provide technical expertise, experience and specialized industry knowledge to build solutions for your business. We help you to take advantage of opportunities and tackle challenges. We know that it takes an extra measure of care to ensure success, so we take the time to learn about your business and provide the responsiveness, attention to detail and personalized care that can help you to achieve your objectives.

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